

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Sheridan Community Schools (3055)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,048,591	\$3,008,089	\$3,000,129	\$3,188,549	1.1%	6.3%
Non - Certified Salaries	120	\$472,067	\$452,523	\$498,995	\$560,561	4.4%	12.3%
Group Health Insurance	222	\$249,008	\$303,964	\$336,162	\$318,625	6.4%	-5.2%
Transfer Tuition to Other School Corps Within State	561	\$389,161	\$181,720	\$302,425	\$275,728	-8.3%	-8.8%
Teacher Retirement Fund, After 7-1-95	216	\$180,814	\$195,309	\$222,724	\$251,762	8.6%	13.0%
Social Security Certified	212	\$219,520	\$217,131	\$219,200	\$236,169	1.8%	7.7%
Content	747	\$80,801	\$87,178	\$99,513	\$120,642	10.5%	21.2%
Computer Hardware	741	\$128,030	\$64,028	\$24,636	\$93,738	-7.5%	280.5%
Other Group Insurance Authorized by Statute	224	\$62,609	\$68,576	\$65,227	\$78,670	5.9%	20.6%
Licensed Employees	135	\$65,439	\$64,815	\$51,122	\$73,118	2.8%	43.0%
Other Employee Benefits	241 - 290	\$71,202	\$65,078	\$65,626	\$62,335	-3.3%	-5.0%
Social Security Noncertified	211	\$37,936	\$37,132	\$40,251	\$46,525	5.2%	15.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$44,695	\$35,886	\$25,221	\$30,729	-8.9%	21.8%
Public Employees Retirement Fund	214	\$14,388	\$15,930	\$19,143	\$25,956	15.9%	35.6%
Other Supplies and Materials	615, 660 - 689	\$34,853	\$33,863	\$23,225	\$23,869	-9.0%	2.8%
Connectivity	744	\$16,725	\$25,402	\$22,132	\$19,591	4.0%	-11.5%
Awards	875	\$17,700	\$17,600	\$20,176	\$17,800	0.1%	-11.8%
Textbooks	630	\$86,193	\$110,204	\$100,104	\$16,866	-33.5%	-83.2%
Operational Supplies	611	\$29,769	\$10,296	\$15,140	\$15,025	-15.7%	-0.8%
Instructional Programs Improvement Services	312	\$8,611	\$3,856	\$9,155	\$9,762	3.2%	6.6%
Instruction Services	311	\$16,030	\$8,803	\$12,774	\$7,825	-16.4%	-38.7%
Library Books	640	\$1,227	\$1,836	\$2,213	\$5,852	47.8%	164.4%
Group Life Insurance	221	\$4,748	\$5,023	\$5,020	\$5,553	4.0%	10.6%
Equipment	730	\$0	\$0	\$0	\$2,104	NA	NA
Professional Development	748	\$0	\$0	\$25	\$1,187	NA	4648.0%
Travel	580	\$67	\$0	\$0	\$908	92.2%	NA
Food Purchases	614	\$0	\$0	\$0	\$489	NA	NA
Workers Compensation Insurance	225	\$16,659	\$0	\$1,972	\$138	-69.8%	-93.0%
Other Professional and Technical Services	319	\$129	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$0	\$58,615	\$11,357	\$0	NA	-100.0%
Telecommunications Equipment	745	\$1,004	\$0	\$1,781	\$0	-100.0%	-100.0%
Periodicals	650	\$0	\$0	\$250	\$0	NA	-100.0%
Distance Learning Equipment	742	\$0	\$0	\$360	\$0	NA	-100.0%
Data Processing Services	316	\$0	\$1,133	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$5,297,975</b>	<b>\$5,073,989</b>	<b>\$5,196,058</b>	<b>\$5,490,076</b>	<b>0.9%</b>	<b>5.7%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$582,831	\$610,017	\$616,569	\$628,753	1.9%	2.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$207,673	\$210,518	\$218,508	\$230,169	2.6%	5.3%
Group Health Insurance	222	\$101,434	\$117,717	\$116,429	\$116,236	3.5%	-0.2%
Teacher Retirement Fund, After 7-1-95	216	\$44,801	\$49,905	\$63,353	\$66,304	10.3%	4.7%
Social Security Certified	212	\$40,436	\$42,282	\$42,145	\$44,533	2.4%	5.7%
Public Employees Retirement Fund	214	\$24,424	\$27,163	\$30,145	\$33,845	8.5%	12.3%
Operational Supplies	611	\$14,013	\$8,754	\$17,938	\$20,593	10.1%	14.8%
Other Professional and Technical Services	319	\$11,378	\$22,523	\$18,651	\$17,885	12.0%	-4.1%
Other Group Insurance Authorized by Statute	224	\$16,038	\$16,686	\$17,406	\$17,830	2.7%	2.4%
Social Security Noncertified	211	\$14,041	\$14,457	\$14,862	\$14,857	1.4%	0.0%
Postage and Postage Machine Rental	532	\$10,000	\$9,233	\$7,262	\$13,440	7.7%	85.1%
Other Employee Benefits	241 - 290	\$8,870	\$15,988	\$15,954	\$10,029	3.1%	-37.1%
Group Life Insurance	221	\$1,242	\$1,268	\$1,484	\$1,498	4.8%	0.9%
Data Processing Services	316	\$1,607	\$1,074	\$278	\$1,444	-2.6%	418.9%
Dues and Fees	810	\$0	\$0	\$0	\$867	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$2,991	\$2,466	\$357	NA	-85.5%
Instruction Services	311	\$1,438	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$1,080,223</b>	<b>\$1,150,574</b>	<b>\$1,183,450</b>	<b>\$1,218,642</b>	<b>3.1%</b>	<b>3.0%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$703,555	\$672,869	\$738,157	\$696,983	-0.2%	-5.6%
Cleaning Services	420	\$507,610	\$560,204	\$566,834	\$568,597	2.9%	0.3%
Food Purchases	614	\$295,555	\$312,906	\$304,399	\$329,297	2.7%	8.2%
Light and Power - Other Than Heating and Cooling	625	\$245,808	\$242,037	\$215,472	\$280,755	3.4%	30.3%
Insurance	520	\$107,443	\$107,482	\$263,380	\$248,175	23.3%	-5.8%
Vehicles	731	\$0	\$202,441	\$228,850	\$226,897	NA	-0.9%
Gasoline and Lubricants	613	\$152,521	\$153,168	\$168,979	\$124,844	-4.9%	-26.1%
Certified Salaries	110	\$113,386	\$111,972	\$116,236	\$121,378	1.7%	4.4%
Repairs and Maintenance Services	430	\$116,678	\$115,772	\$69,533	\$104,209	-2.8%	49.9%
Heating and Cooling for Buildings - Gas	622	\$94,084	\$99,322	\$173,517	\$95,586	0.4%	-44.9%
Group Health Insurance	222	\$90,932	\$98,900	\$105,651	\$93,225	0.6%	-11.8%
Operational Supplies	611	\$72,101	\$81,696	\$81,798	\$73,436	0.5%	-10.2%
Water and Sewage	411	\$58,042	\$55,379	\$52,903	\$57,755	-0.1%	9.2%
Social Security Noncertified	211	\$55,432	\$53,351	\$57,116	\$52,820	-1.2%	-7.5%
Public Employees Retirement Fund	214	\$44,701	\$48,042	\$54,779	\$50,955	3.3%	-7.0%
Other Professional and Technical Services	319	\$75,596	\$45,770	\$62,020	\$23,210	-25.6%	-62.6%
Telephone	531	\$17,430	\$17,050	\$18,602	\$22,632	6.7%	21.7%
Nonlicensed Employees	136	\$15,684	\$19,124	\$25,382	\$15,222	-0.7%	-40.0%
Dues and Fees	810	\$9,663	\$17,773	\$12,474	\$15,138	11.9%	21.3%
Board Member Compensation	115	\$15,000	\$9,000	\$5,000	\$15,000	0.0%	200.0%

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**Biannual Financial Report Data**

**Sheridan Community Schools (3055)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Pre-2008 Object Code - Temporary Salaries	130	\$25,954	\$31,227	\$10,404	\$14,416	-13.7%	38.6%
Teacher Retirement Fund, After 7-1-95	216	\$14,389	\$11,691	\$11,701	\$12,946	-2.6%	10.6%
Other Group Insurance Authorized by Statute	224	\$11,091	\$12,276	\$13,489	\$11,220	0.3%	-16.8%
Other Employee Benefits	241 - 290	\$5,363	\$5,729	\$5,994	\$10,668	18.8%	78.0%
Social Security Certified	212	\$8,217	\$8,199	\$8,708	\$8,935	2.1%	2.6%
Equipment	730	\$1,018	\$1,963	\$1,422	\$7,017	62.0%	393.6%
Tires and Repairs	612	\$7,244	\$5,833	\$13,234	\$5,240	-7.8%	-60.4%
Travel	580	\$7,879	\$8,383	\$8,312	\$4,500	-13.1%	-45.9%
Bank Service Charges	871	\$3,427	\$4,304	\$4,060	\$4,385	6.4%	8.0%
Group Life Insurance	221	\$2,642	\$2,833	\$3,076	\$2,956	2.8%	-3.9%
Advertising	540	\$3,171	\$1,036	\$3,379	\$2,761	-3.4%	-18.3%
Data Processing Services	316	\$13,063	\$14,000	\$13,500	\$2,625	-33.0%	-80.6%
Other Supplies and Materials	615, 660 - 689	\$3,169	\$16,132	\$3,389	\$2,309	-7.6%	-31.9%
Postage and Postage Machine Rental	532	\$1,276	\$1,029	\$2,036	\$2,201	14.6%	8.1%
Other Purchased Property Services	490 - 499	\$1,132	\$1,353	\$2,166	\$2,166	17.6%	0.0%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$1,500	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$52	NA	NA
Student Transportation Services	510	\$450	\$450	\$500	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$2,408	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$222	\$0	\$0	\$0	-100.0%	NA
Removal of Refuse and Garbage	412	\$51	\$0	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$1,757	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$2,905,145</b>	<b>\$3,150,697</b>	<b>\$3,426,450</b>	<b>\$3,312,011</b>	<b>3.3%</b>	<b>-3.3%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$480,000	\$860,000	\$890,000	\$1,240,000	26.8%	39.3%
Interest	832	\$1,343,752	\$1,312,644	\$1,274,481	\$922,867	-9.0%	-27.6%
Official Bond Premiums	525	\$105,114	\$124,524	\$104,974	\$382,049	38.1%	263.9%
Non - Certified Salaries	120	\$192,526	\$205,752	\$211,633	\$172,128	-2.8%	-18.7%
Repairs and Maintenance Services	430	\$29,309	\$31,213	\$338,363	\$103,594	37.1%	-69.4%
Certified Salaries	110	\$69,807	\$72,655	\$75,876	\$78,844	3.1%	3.9%
Rentals	440	\$49,589	\$48,676	\$48,751	\$54,189	2.2%	11.2%
Group Health Insurance	222	\$17,806	\$18,192	\$18,847	\$32,255	16.0%	71.1%
Operational Supplies	611	\$9,760	\$8,349	\$11,927	\$15,582	12.4%	30.6%
Other Professional and Technical Services	319	\$13,800	\$13,800	\$13,800	\$13,950	0.3%	1.1%
Equipment	730	\$30,027	\$45,829	\$26,127	\$13,283	-18.4%	-49.2%
Social Security Noncertified	211	\$14,727	\$15,767	\$16,525	\$11,992	-5.0%	-27.4%
Social Security Certified	212	\$5,257	\$5,471	\$5,718	\$5,792	2.5%	1.3%
Other Group Insurance Authorized by Statute	224	\$1,626	\$1,685	\$1,758	\$1,793	2.5%	2.0%

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**Biannual Financial Report Data**  
**Sheridan Community Schools (3055)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Other Employee Benefits	241 - 290	\$910	\$1,547	\$1,711	\$1,760	17.9%	2.8%
Group Life Insurance	221	\$72	\$77	\$84	\$1,714	120.9%	1940.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$935	NA	NA
Construction Services	450	\$0	\$536,914	\$84,641	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$2,364,083</b>	<b>\$3,303,095</b>	<b>\$3,125,215</b>	<b>\$3,052,727</b>	<b>6.6%</b>	<b>-2.3%</b>
<b>Grand Total</b>		<b>\$11,647,426</b>	<b>\$12,678,355</b>	<b>\$12,931,174</b>	<b>\$13,073,456</b>	<b>2.9%</b>	<b>1.1%</b>